

**LEGISLATIVE SERVICES AGENCY  
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**FISCAL IMPACT STATEMENT**

**LS 6820**

**BILL NUMBER:** HB 1107

**NOTE PREPARED:** Dec 28, 2012

**BILL AMENDED:**

**SUBJECT:** Recreational Vehicle Excise Tax.

**FIRST AUTHOR:** Rep. Saunders

**BILL STATUS:** As Introduced

**FIRST SPONSOR:**

**FUNDS AFFECTED:**     **GENERAL**  
                          **X DEDICATED**  
                          **FEDERAL**

**IMPACT:** State & Local

**Summary of Legislation:** This bill provides that a recreational vehicle (RV) is considered to be permanently located in Indiana if the county assessor determines that the RV has remained parked on the same campground space for at least six months as of March 1 of a particular year. It specifies that the RV and truck camper excise tax applies to RVs that are not registered in any state but are permanently located in Indiana. It also requires the county assessor to determine which RVs are not registered but are permanently located in Indiana.

The bill requires campground owners to submit certain information to the county assessor. It requires the county treasurer to bill the owners of RVs that are not registered but are permanently located in Indiana. The bill also requires the county assessor to assist in identifying the taxing units entitled to receive a portion of the taxes collected with respect to unregistered RVs that are permanently located in Indiana.

**Effective Date:** July 1, 2013.

**Explanation of State Expenditures:** The Bureau of Motor Vehicles (BMV) would be required to provide assistance to county assessors and county treasurers as necessary under this bill. The BMV could incur minimal administrative costs to assist local officials. The fund affected is the Motor Vehicle Highway Account, which supports the BMV.

**Explanation of State Revenues:**

**Explanation of Local Expenditures:**

**Explanation of Local Revenues:** *Summary:* This bill would provide an indeterminate increase in RV excise tax revenue in areas with RVs that are permanently located in Indiana. RV excise tax is distributed to the local civil taxing units and school corporations. There is currently no estimate of the number of RVs that would be affected by this bill.

**Background:** Under current law, an excise tax applies to truck campers and to RVs that are registered in Indiana. The RV excise tax is payable to the BMV at the time of vehicle registration.

Beginning in CY 2014, in addition to RVs registered in Indiana and truck campers owned by Indiana residents, this bill would impose the RV excise tax on RVs that are permanently located in Indiana but not registered in Indiana or any other state.

An RV that (1) is located in Indiana on March 1<sup>st</sup>, (2) has been parked on the same campground space for at least 6 months, and (3) is not registered in Indiana or another state, would be presumed to be permanently located in Indiana.

Under the bill, county assessors would be permitted to mail a form to each campground operator before March 1 of each year that requests identifying information on persons occupying spaces on March 1<sup>st</sup>. Campground owners who receive a form from the county assessor would be required to return the completed form to the county assessor each year by April 14<sup>th</sup>.

The county assessor would determine by August 14<sup>th</sup> whether or not an RV is permanently located in Indiana. By August 19<sup>th</sup>, the assessor would report to the county treasurer the tax liability and the name and address of the RV owner. The county treasurer would mail an RV excise tax bill to the RV owner by August 31<sup>st</sup> with taxes due by November 9<sup>th</sup>.

**State Agencies Affected:** Bureau of Motor Vehicles.

**Local Agencies Affected:** County assessors; County treasurers; Local civil taxing units and school corporations.

**Information Sources:**

**Fiscal Analyst:** Bob Sigalow, 317-232-9859.